

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 692 Section 692.110 Incorporation of Use Tax Regulations by Reference</b>
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**TITLE 86: REVENUE**

**PART 692  
SALEM CIVIC CENTER USE TAX**

**Section 692.110 Incorporation of Use Tax Regulations by Reference**

To avoid needless repetition, the substance and provisions of all Use Tax Rules (86 Ill. Adm. Code 150), except Subpart A as it pertains to subject matter and rate; Subpart G as it pertains to registration of out-of-State retailers; Subpart H as it pertains to deduction for collecting tax; and Subpart M as it pertains to retailers and the use of a credit memorandum to discharge State or municipal tax liabilities, shall apply to the tax imposed pursuant to this Part.